

Amendments to the Claims:

Claims 1-4 (Cancelled).

5. (New) A transparent touch panel comprising:
a light transmitting sheet including:
a) a first electrical conductive layer;
b) a first light transmitting film at said first electrical conductive layer;
c) a second light transmitting film; and
d) an adhesive layer arranged to attach said first light transmitting film to said second light transmitting film, said adhesive layer comprising a silicone rubber elastic layer having:

a hardness in a range of 10-70 on measurement scale A of Rockwell hardness test in Japanese Industrial Standards;

a compressive permanent distortion factor of no more than 50 % under measurement conditions of 70°C and 22 hours of B method in American Society for Testing and Materials;

total light transmittance of at least 90%; and

a thickness of at least 5 μm ; and

a light transmitting substrate including a second electrical conductive layer, said light transmitting sheet and said light transmitting substrate being attached to each other so that said first electrical conductive layer faces said second electrical conductive layer with a predetermined space formed therebetween.

6. (New) The transparent touch panel of claim 5, wherein said second light transmitting film has an outer surface and an inner surface facing said first light transmitting film, said light transmitting sheet further including a hard coat layer on said outer surface.

7. (New) The transparent touch panel of claim 5, wherein each of said first light transmitting film and said second light transmitting film has a thickness no more than 150 μm .

8. (New) A transparent touch panel comprising:

a light transmitting sheet to be pressed by a user, including:

a) a first electrical conductive layer;

b) a first light transmitting film at said first electrical conductive layer;

c) a second light transmitting film; and

d) a rubber elastic adhesive layer arranged to attach said first light transmitting

film to said second light transmitting film; and

a light transmitting substrate including a second electrical conductive layer, said light transmitting sheet and said light transmitting substrate being attached to each other so that said first electrical conductive layer faces said second electrical conductive layer with a predetermined space formed therebetween, and so that said light transmitting sheet is located at an outer side of said light transmitting substrate.

9. (New) The transparent touch panel of claim 8, wherein said adhesive layer comprises a silicone rubber elastic layer having:

a hardness in a range of 10-70 on measurement scale A of Rockwell hardness test in Japanese Industrial Standards;

a compressive permanent distortion factor of no more than 50 % under measurement conditions of 70°C and 22 hours of B method in American Society for Testing and Materials;

total light transmittance of at least 90%; and

a thickness of at least 5 μm .

10. (New) The transparent touch panel of claim 8, wherein said second light transmitting film has an outer surface and an inner surface facing said first light transmitting film, said light transmitting sheet further including a hard coat layer on said outer surface.

11. (New) The transparent touch panel of claim 8, wherein each of said first light transmitting film and said second light transmitting film has a thickness no more than 150 μm .

12. (New) The transparent touch panel of claim 8, wherein said light transmitting sheet comprises a flexible light transmitting sheet.

13. (New) An electronic apparatus comprising:

an apparatus body; and

a transparent touch panel attached to said body, said transparent touch panel comprising:

a light transmitting sheet to be pressed by a user, including:

a) a first electrical conductive layer;

b) a first light transmitting film at said first electrical conductive layer;

c) a second light transmitting film; and

d) a rubber elastic adhesive layer arranged to attach said first light transmitting film to said second light transmitting film; and

a light transmitting substrate including a second electrical conductive layer, said light transmitting sheet and said light transmitting substrate being attached to each other and arranged so that said first electrical conductive layer faces said second electrical conductive layer with a predetermined space formed therebetween, so that said light transmitting sheet is located at an outer side of said light transmitting substrate, and so that an inner surface of said light transmitting substrate faces said body while an outer surface of said light transmitting sheet faces away from said body.

14. (New) The electronic apparatus of claim 13, wherein said adhesive layer comprises a silicone rubber elastic layer having:

a hardness in a range of 10-70 on measurement scale A of Rockwell hardness test in Japanese Industrial Standards;

a compressive permanent distortion factor of no more than 50 % under measurement conditions of 70°C and 22 hours of B method in American Society for Testing and Materials;

total light transmittance of at least 90%; and

a thickness of at least 5 μm .

15. (New) The electronic apparatus of claim 13, wherein said second light transmitting film has an outer surface and an inner surface facing said first light transmitting film, said light transmitting sheet further including a hard coat layer on said outer surface.

16. (New) The electronic apparatus of claim 13, wherein each of said first light transmitting film and said second light transmitting film has a thickness no more than 150 μm .

17. (New) The electronic apparatus of claim 13, wherein said light transmitting sheet comprises a flexible light transmitting sheet.